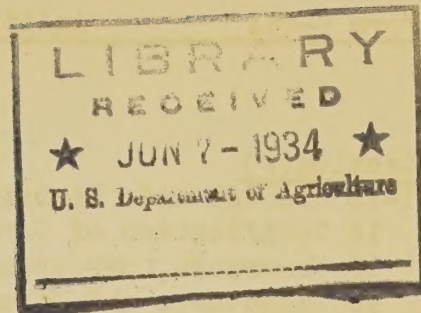


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PROCEDURE
OF
RENTAL-BENEFIT AUDIT SECTION
IN THE
AUDIT OF FIRST RENTAL PAYMENT
ON THE
1934-1935 COTTON ACREAGE REDUCTION CONTRACTS
(Form C-66)

Office of the Comptroller
Agricultural Adjustment Administration
Washington, D. C.
May 10, 1934.

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Receipt and Distribution of Contracts

1. The Receiving Clerk shall make certain that the name of the Administrative Officer, and the Block and Lot Numbers have been entered by the Contract Records Section, on the original and duplicate copies of Forms C-Cotton-3 and CR-Cotton-3, and that all Block and Lot Numbers are in agreement.

2. He shall then check the serial numbers of cases listed on the accompanying Name Listing Form with those appearing on the contract folders.

3. The total number of cases listed on Form C-Cotton-3 shall be checked with the number of contracts received and listed on the Name Listing Form.

4. Rental-Benefit Audit Section Schedule Numbers shall be entered on all copies of the Name Listing Form, and on Forms C-Cotton-3 and CR-Cotton-3 by the Receiving Clerk. The data on which the block of cases was received shall be entered on the Name Listing Form, and on Forms C-Cotton-3 and CR-Cotton-3.

5. The duplicate copy of the Name Listing Form shall be filed according to State and County in the Receiving Unit. The original copy of the Name Listing Form shall be signed, in receipt, by the Receiving Clerk, and returned to the Contract Records Section.

6. A daily record of blocks of cases received from the Contract Records Section shall be maintained in the Receiving Unit.

7. A daily record of schedules released shall also be maintained in the Receiving Unit.

8. Blocks of cases shall be distributed by the Receiving Unit to the Assistant Auditors who shall sign a receipt for same in a record book designated for that purpose. The Assistant Auditor shall make an entry in his

record book of the blocks of cases received, and the date of their receipt.

9. These blocks of cases must be accompanied by Forms C-Cotton-3, in triplicate, and CR-Cotton-3, in triplicate.

10. A block of cases shall be distributed by the Assistant Auditors to the audit clerks.

AUDIT OF CONTRACTS

11. Upon receipt of an individual block, the audit clerks shall audit the cases in accordance with this procedure.

12. Each folder must contain the following forms:

A. Form Cotton 1 - 1934-35 Cotton Acreage Reduction Contract.

B. Form CR-Cotton-201 - File Copy of Notice of Acceptance.

13. Each folder may contain the following forms:

A. Form Cotton 1-c - Rider for Signature of Owner.

B. Form CR-Cotton-159 - Abstract of Data from 1933 Cotton Contract.

C. Various types of Authority of Fiduciaries.

D. Form Cotton 17 - Power of Attorney.

14. Check the contents of each folder with the listing thereon, and place a black pencil horizontal (-) check mark to the right of the State and County Code Number on the folder, and on all papers therein contained. These check marks also shall be placed after each computation.

15. If any memoranda, correspondence or notations in the contract are not in accordance with the procedure of the Rental-Benefit Audit Section, the contract must not be accepted, and all such contracts shall be referred to the Cotton Procedure Auditor.

16. SIGNATURES and WITNESSES - AUTHORIZATIONS

A. Signatures and Witnesses - (General)

(1) Signatures in the original may be made by pen or pencil,

and must be witnessed only when the interested party is not to share in the benefit check, in which case one witness must sign.

(2) A signature by mark (X), a carbon or rubber stamp impression, or a typewritten, or printed signature may be accepted, only if witnessed by at least one disinterested person, whose signature must be in the original.

(3) If a payee is named in the contract by an interested party, the signature of the interested party must be witnessed.

(4) Partnerships - If the name given on a contract is that of a bona fide partnership, then the firm's name signed by one of the partners shall be acceptable. For example:- Jones & Smith by John Jones would be acceptable; but Jones & Smith, alone; or the signature of John Jones without the partnership name, shall not be acceptable.

(5) (a) Corporations - In the event a contract is to be executed on behalf of a corporation, it should be signed by either an authorized officer who should state his title and affix the corporate seal (if any) to the contract; or, by a representative who has been authorized to execute such contract by an instrument under seal filed in the Office of the Comptroller.

(b) If the Corporate Seal is not affixed to the contract, the signature of the official signing the contract must be witnessed by at least one person.

B. Authorization of Agents, Fiduciaries and Government Officials

Every authorization which does not bear the approval of a duly authorized person in the Office of the Comptroller must be referred to the Assistant Auditor.

(1) Agents

(a) A certification by an agent that he is authorized to act for his principal shall not be accepted.

(b) If the principal is not to receive payment there must be filed, either, in the case, or in the Office of the Comptroller, evidence establishing the agent's authority to act for his principal. The evidence of the authority of an agent to sign the contract must be, as follows: An affidavit signed by the principal, which must be sworn-to, or a power of attorney signed by the principal, which may be either, sworn-to, or witnessed by one disinterested party. A copy of such affidavit or power of attorney shall be acceptable if certified as a true copy by the principal, or by any one of several principals.

(2) Executors, Administrators, Trustees, Receivers, Guardians, etc.

(a) All such fiduciaries must affix their representative titles to their signatures, and there must be on file, either in the case, or in the Office of the Comptroller, evidence of their present authority to sign the contract.

(b) This evidence of authority must be either the original or a certified copy, or a short certificate of a court order of their appointment.

(c) In lieu of the signature of an executor, administrator, etc. of an estate, the signatures of all the heirs of the estate shall be accepted, provided such signatures are accompanied by an affidavit certifying that the heirs whose signatures are affixed are all the heirs of such estate.

(3) Governmental Officials - (State and Federal).

(1a) If a producer or landlord is a governmental body or agency, there shall be on file in the contract, or in the Office of the Comptroller,

a certified copy of a resolution of the Board, or other evidence of authority prescribed by statute, authorizing the execution of such contract by the person executing the contract on its behalf.

(b) Members of Congress, or delegates thereto, can be parties to a contract, notwithstanding footnote 2, on page 1 of the contract.

17. The tenure of the producer should have been indicated on line 3 of page 1, and the inapplicable tenures should have been deleted. If the tenure of the producer is not indicated, if all tenures have been stricken, or if it is incorrectly indicated the contract must be suspended, unless the tenure of the producer can be positively determined by evidence in the case. For instance, a properly executed Form Cotton 1-c, would indicate that the producer is a cash tenant for the year 1934 only. Likewise, evidence of a lease would indicate that the producer is a cash tenant for the years 1934 and 1935.

18. TYPES OF PRODUCER

A. If the producer is described as the owner, or a cash tenant in line 3 of page 1, his signature must appear on line 2 of paragraph 13.

B. If the producer is a cash tenant for the years 1934 and 1935, the owner should not have signed the contract, but the cash tenant must furnish satisfactory evidence of a lease covering both years, such as, a certified copy of the lease; a statement by Community and County Committees, or by landlord that there is such a lease, and that the lease gives control over land to cash tenant for years 1934 and 1935. A statement to this effect signed only by the cash tenant is not acceptable.

C. (1) If the producer is described as a managing share tenant, in line 3 of page 1, his signature must appear on the second last line of page 3. In this case the signature of the owner must appear on the third

last line of page 3.

(2) If the contract is signed on the second last line of page 3 by the managing share tenant, and on the third last line by the owner, the name and address of each party must appear on the proper lines in paragraph 12. These names and addresses must also appear under the division of parity payment in paragraph 12, and their respective interests in the parity payment must be given in the spaces provided.

(3) Where a managing share tenant has a lease covering only the year 1934, the words "for the year 1934" should have been inserted in paragraph 12 after the word, "follows", in the third line; and after the word, "contract" in the sixth line. The absence of these words does not justify suspension of the case.

D. (1) If the producer is a cash tenant with a lease for only the year 1934, his signature must be affixed to line 2 of paragraph 13. Also, Form Cotton 1-c must accompany the contract and should have been pasted thereon at the top of page 4. This form must be signed by the owner in the presence of a witness who must also affix his signature thereto. The name of the cash tenant appearing thereon must agree with the name of the cash tenant who signed the contract.

(2) If the producer is a cash tenant, with a lease for only 1934, and he is renting from two different landlords, as evidenced by two forms Cotton 1-c, two contracts are necessary.

E. (1) If the cash tenant having a lease for 1934 only rents a party of the farm to a managing share tenant, two contracts will be necessary.

(2) The first contract should have been executed by the cash tenant, as producer, and should include all the land in the farm exclusive of that rented to the managing share tenant. The requirements for this type

of contract are the same as detailed in Section 18 D.

(3) The second contract should have been executed by the managing share tenant, as producer, and should include only the land that he rents from the cash tenant. The signatures of the cash tenant and managing share tenant must be affixed on the two blank lines at the bottom of page 3. The signature of the cash tenant must appear on the first of these two lines, and the words "cash tenant" should have been substituted for those "as owner". Form Cotton 1-c modified, as given below, must accompany this contract and the signature of the owner must be affixed thereto:

" Rider for Signature of Owner of Farm Rented to a Cash Tenant with Lease for only the year 1934. -- I, _____, the owner of the farm described in the attached contract, do hereby authorize _____, my cash tenant for the year 1934, to sign said contract as a cash tenant. I agree to be bound by the terms of the contract insofar as they relate to 1935."

(4) The name and address of the cash tenant and of the managing share tenant must be inserted on the blank lines provided in paragraph 12, and their respective shares of the parity payments must be entered. The name of the cash tenant must appear on the blank line indicated for the owner's name and the words "cash tenant" should have been substituted for those "as owner".

F. If a cash tenant having a lease for 1934 only rents entire farm to managing share tenant, only one contract should be executed, and the signatures and other information should be entered as in the case of a cash tenant having a lease for 1934 only who rents part of farm to a managing share tenant, as stated in Section 18 E (3).

G. (1) If a cash tenant having a lease for 1934 and 1935 rents part of farm to a managing share-tenant, two contracts should be submitted.

(2a) The requirements for one contract are the same as given in Section 18 B.

(b) The second contract should have been signed by the cash tenant and managing share tenant jointly. The requirements for this type of contract are the same as described in Section 18 C. In this connection the words "cash tenant" may have been substituted in paragraph 12 for the word "owner".

The cash tenant also must submit satisfactory evidence of a lease as outlined in Section 18 B.

H. If a cash tenant having lease for 1934 and 1935 rents entire farm to a managing share-tenant, one contract, which is to be signed by the cash tenant and the managing share tenant, is necessary. The requirements for this type of contract are the same as given in Section 18 C. The words "cash tenant" may have been substituted in paragraph 12, for the word "owner". The cash tenant also must submit satisfactory evidence of a lease as outlined in Section 18 B.

I. (a) If a producer owns part of the land in the farm, and rents the balance of the land for cash for the year 1934 only, two contracts should be submitted.

(b) The land owned by the producer should be covered by one contract.

(c) The land rented for cash for the year 1934 only should be covered by a second contract. The requirements for the latter contract are the same as in Section 18 D.

J. If a producer owns part of the land in the farm, and rents the balance of the land for cash for the years 1934 and 1935, one contract is necessary. The producer's signature must be entered on line 2, of paragraph 13. The words "owner-cash tenant" may have been substituted for the word "producer". Satisfactory evidence of the lease covering the land which is rented for cash for the years 1934 and 1935 must be submitted by the produc-

er, as outlined in Section 18 B.

19. The producer, that is, an owner-operator, cash tenant, or a managing share tenant may name a payee. However, the owner, in an owner-managing share tenant relationship, or a cash tenant who rents entire farm covered by the contract to a managing share tenant is not considered a producer, and cannot name a payee. The name of the payee must be entered on the first line of paragraph 13, and the signature of the producer, when a payee is so designated, must be affixed on line 2, of paragraph 13, and must be witnessed, but need not be dated.

20. Compare the name(s) of the producer(s) as entered on the first line of page 1 of the contract with the signature(s) of the same which should appear in paragraph 12, or in paragraph 13, as determined in Section 18, of this procedure. To be acceptable the signature must conform to the requirements set forth in Section 16 of this procedure.

21. (a) Tenure and Payee Codes - Code symbols for the names which are and are not to appear on the rental checks should have been entered, in green or purple ink, by the Contract Records Section, in the left margin of page 3 of the contract, as follows:

Tenure or Payee Group	When a single check is to be drawn for the party or parties in the tenure group	When separate checks are to be drawn for the parties in same ten- ure group	When the party of parties in the same tenure group have designated a payee or trustee to re- ceive the rental payment(use code 9 or 0 for the de- signated payee or trustee.)
Owner operator	1	2	X1
Cash Tenant	3	4	X3
Managing share tenant	5	6	X5
Landowner for Man- aging share tenant	7	8	-
Designated payee or trustee for an owner operator or cash tenant	9	-	
Designated payee or trustee for a manag- ing share tenant	0	-	

(b) If two or more names appear for the same tenure or payee group and if separate checks are not required, the code symbol for that particular tenure or payee group should have been entered opposite the name of the first party only and the word "and" should have been inserted before the name of the last party.

(c) If separate checks are required, the tenure or payee code should have been entered opposite the name of each party who is to receive a check.

(d) Code symbols 1, 2, 3, 4, X1, or X3, or X5 shall have been entered in green or purple ink, by the Contract Records Section opposite line 3, paragraph 13; code symbols 5 or 6 opposite line 5, paragraph 12; code symbols 7 or 8, opposite line 4, paragraph 12; and code symbols 9 or 0, opposite line 2, paragraph 3.

(e) When the producer has designated a payee or trustee to receive the rental payment, the designated payee or trustee shall have been given a code of 9 or 0, and the producer shall have been given a code of X1, or X3, or X5.

(f) A producer submitting one contract covering land operated as one farm, but part of which is owned and part of which is rented on a two year lease should be coded as an owner-operator.

(g) The following codes must appear together:

<u>Code</u>	<u>Must Appear with Code</u>
1	---
2	2
3	---
4	4
5	7 or 8
6	7 or 8
7	5 or 6
8	5 or 6
9	X1, or X3
0	X5

<u>Code</u>	<u>Must Appear With Code</u>
X1	9
X3	9
X5	0

(h) Every tenure situation must be covered by a code symbol.

22. No single contract shall include tracts of land operated by different managing share-tenants or tracts of land operated by a managing share tenant or tenants and owned by different landlords.

23. However, in certain instances, contracts offered by co-producers and/or co-landlords may be acceptable. All such cases should be brought to the attention of your Assistant Auditor.

24. DESIGNATION AND NAME OF PAYEES

A. (1) As a general rule, a payment should be made to a principal rather than to an agent.

(2) Payment may be made to an agent, as such, if the names of the principals for whom such agent is acting are too numerous to insert on a benefit check, and evidence of the agent's authority to sign the contract also includes authority to receive payment.

(3) To an agent, as trustee, for all the heirs of a deceased owner, landlord, tenant, or other interested party, where there has not been administration upon such estates, and where the agent's authority to sign the contract also includes authority to receive payment. Payment may be made to an administrator, executor, trustee, receiver, etc.

B. Insertion of names on Benefit Checks.

(1) If the full given name of the payee is indicated in the case, the check should show the full given name and the middle initial, if any.

(2) If the full given name is not indicated in the case, but the full middle name is, the check should show the initial of the given name and the full middle name.

(3) If there is no indication in the case of the full given and middle names, the initials of such names should be used in drawing the check.

(4) In the event that a compliance with these instructions will require more than the twenty spaces available on each line of the check, the given or middle name may be contracted, if practicable, but a notation should have been placed by the Contract Records Section in Section IV of the contract indicating the name as it will be inserted on the check, and the reason for the contraction.

C. The following hypothetical cases will exemplify these instructions:

<u>Names Indicated</u>	<u>Name to be Inserted on Check</u>
1. John Ralph Jones or John R. Jones	John R Jones
2. J. Ralph Jones	J Ralph Jones
3. J. R. Jones	J R Jones
4. Christopher J. Chamberlaine (26 spaces)	C J Chamberlaine (Contracted to 20 spaces, or less)

25. The farm acreage and location of the farm must be entered in the spaces provided on page one of the contract.

26. At least one disinterested member of the Community Committee must have signed the Certification on page 4. The date need not have been entered.

27. At least two members of the County Committee must have signed the County Certification. The signature of the County Agent who approved the contract must be entered in the space provided. The date of approval need

not have been entered. No member of the County Committee may certify to a contract in which he is an interested party.

28. The persons who sign as members of the County Committee may also sign as members of the Community Committee.

29. A contract which has been certified by the County Committee should be approved for payment, if otherwise correct, notwithstanding the fact that the Community Committee has indicated disapproval.

30. Section VII on page 4, "Acceptance by Secretary", need not have been signed in view of the fact that Form 201 - Notice of Acceptance - has been issued, and the file copy of the Notice of Acceptance is in the case.

TABLE 2 OF CONTRACT

31. Eligible Producers. Examine Table 2, page 3, in order to determine whether a producer is eligible to enter into a contract. A producer is eligible if he has planted cotton in the year(s) specified in any of the following sub-divisions:

- A. Cotton was planted only in 1933. The information for 1933 should have been entered in the line for 1932, the figures 1932 being changed to 1933. (A statement, signed by the County Committee, to the effect that the producer entered into a 1933 cotton contract for the farm covered by this 1934-35 contract, and giving the Serial Number of the 1933 contract, must appear at the top of page 3.)
- B. Cotton was planted only in 1933 and 1932. The statement described in the next preceding sub-division must also be given under this sub-division.
- C. Cotton was planted only in 1932 and 1931.
- D. Cotton was planted in any 3 years from 1928 to 1932, in-

clusive, provided one of the 3 years was 1931 or 1932.

E. Cotton was planted in any 4 years from 1928 to 1932, inclusive.

F. Cotton was planted in all 5 years from 1928 to 1932, inclusive.

The 1933 cotton acreage is to be used in calculating the base only under sub-divisions (A) and (B).

32. The producer has no choice as to the combination of years which compose his base period. The producer must enter his cotton production data for every year of the base in which cotton was planted on the farm covered by the contract. If no data are entered in the table for any year(s) of the base period a notation must appear in the space in which figures do not appear to the effect that cotton was not planted.

33. Form CR-Cotton-159 (Revised) - Abstract of Data From 1933 Contract, filled out, in detail, by the Contract Records Section must accompany each contract where cotton was planted in 1933 only, or in 1933 and 1932 only.

The audit clerk shall compare the data on Form CR-Cotton-159 (Revised) with that entered on the contract. In respect to these contracts -

(1) The 1933 contract and the 1934-35 contract must cover the same farm.

(2) At least one individual who appears as a producer or a landlord on a 1934-35 contract must have been a producer or a landlord on the 1933 contract.

(3) The acreage planted to cotton in 1933 entered in column "D" of Table 2 of the 1934-35 contract must not exceed the acreage planted to cotton in 1933 entered in the 1933 contract.

(4) The acreage planted to cotton in 1932 entered in column "D" of

Table 2 in the 1934-35 contract must not exceed the acreage shown as harvested in 1932 in the 1933 contract by more than 10 percent, unless satisfactory evidence is furnished to support such discrepancy.

(5) If acreage for 1932 is entered on the 1934-35 contract but cotton harvested for 1932 is not shown on the 1933 contract, or vice versa, the contract must be suspended.

34. A. Base Codes. The following "Base Code" has been adopted by the Contract Records Section in order to designate the six sub-divisions enumerated in Section 31:

<u>Sub-division</u>	<u>Base Code</u>
(a)	"1"
(b)	"6"
(c)	"2"
(d)	"3"
(e)	"4"
(f)	"5"

B. Verify applicable code number which should have been entered, in green or purple ink, by the Contract Records Section, in the blank space at the top left-hand corner of Table 2, on page 3.

35. Rule of Fractions - (Acres and Yield per Acre) - Fractions amounting to a half a unit or less shall be dropped, and fractions amounting to more than half a unit shall be considered a whole unit, except that if the base acreage is not more than five (5) nor less than two (2) it shall be expressed in acres and tenths of acres. Hundredths amounting to five (5) or less shall be dropped, and hundredths amounting to more than five (5), shall be considered a tenth.

36. A. (1) Computations. Verify the computations in Table 2, accepting fractions as they appear in the individual years and totals, as follows:

(a) For each year entered, multiply the figures entered in column "A" by those entered in column "B". This product should equal

the amount entered in column "C".

(b) If the entry for column "C" appears to be in error, other contracts for the same county should be examined to determine whether or not the bale weight given in the particular contract is in error. (The County Committee was instructed that if the producer did not remember his average bale weight, the average bale weight for the county for that particular year was to be used.) If a common bale weight has been used on the contracts in the county, multiply the number of bales by the average bale weight for the county, and check to the entry in column "C".

(c) If the result checks with column C, the average bale weight column "B" should have been corrected by the Contract Records Section.

(d) If the total lint produced does not check by this method, the bale weight shown on the contract in question should be retained, and the total lint produced for that year column "C", should be corrected.

(e) Verify the totals of columns "C" and "D".

(f) Verify the averages of columns "C" and "D", by dividing the total of each column by the number of years in which cotton was planted, as indicated in column "D".

(g) Verify the average entered in column "E", by dividing the total of column "C" by the total of column "D". If the average entered by the County Committee is incorrect, the corrected average should have been entered by the Contract Records Section.

(h) If the County Committee determines that the producer's figures entered in columns "A" to "E", inclusive, are correct, no entries will appear for the individual years in columns "F", "G", and "H", and no totals should have been entered. The averages of columns "C", "D"

and "E" which are to be considered final, and which must be expressed in whole numbers (except where the base acreage is less than 5 it shall be expressed in tenths), should have been transferred to columns "F", "G" and "H", respectively.

(i) (1) If the averages or adjusted averages have not been entered in columns "F", "G" and "H" of Table 2, and the entries in items (a), (b) and (c) in Section VIII differ from the entries in columns "C", "D" and "E" of Table 2, respectively, a statement signed by an authorized person of the Contract Records Section should accompany the individual case(s), or block of cases, if necessary, indicating that the final figures entered on Form No. Cotton 10, are identical with the corresponding figures entered in items (a), (b) and (c) of Section VIII on the individual contracts.

(2) If such a statement does not accompany the individual case(s) or block of cases, then the contract(s) should be given to the contact man so that the data entered on the contract may be compared by him with that entered on Form No. Cotton 10 on file in the Contract Records Section.

(j) If arithmetical errors are found in columns "C" and/or "D" and/or "E", the Contract Records Section should have entered the correct figure for the year(s), totals and averages affected. The averages of those columns, line 7, as corrected, are to be considered final, and must be expressed in whole numbers, except, where the base acreage, is less than 5, it shall be expressed in tenths. The averages of columns "C", "D" and "E" should have been transferred to columns "F", "G" and "H", respectively.

(k) If the average which results from correcting arithmetical errors, exceeds, or is less than the producer's figure for average produc-

tion and/or yield per acre by more than 10%, or by more than 10% of the average base acreage or 10 acres, the contract should be suspended.

(1) If cotton was planted in 1933 only, or in 1933 and 1932 only, the yield per acre entered in column "E" for these years shall be disregarded. Instead, the County Committee shall have assigned the average yield for land of similar fertility in the County. This assigned average yield per acre figure should have been entered in the space provided for the average of column "H". The cotton acreage where the base period is 1933 only, or the average acreage where the base period is 1933 and 1932 only, column "D", should have been transferred to the average line of column "G". The total production where the base period is 1933 only, or 1933 and 1932 only, as entered in column "C", shall be disregarded. Instead, the total production shall be derived by multiplying the average of column "H" by the average of column "G".

(m) All inadvertent errors, (such as typographical errors) should have been corrected by the Contract Records Section.

B. 1. (a) Approval of Corrections. A contract in which the producer's figures have been corrected (cut) by the County Committee, either on its own initiative, or adjusted by order of the State Board of Review, shall be approved, if otherwise correct, regardless of whether the producer has indicated his acceptance by initialing the correction (cut).

(b) A contract must be suspended when corrections are made in the Contract Records Section to remedy an arithmetical error or an error in computation if they increase or decrease the average or the adjusted average as submitted by the producer for Administrative Approval by more than 10% in production or yield, or by more than 10% in acreage, or 10 acres. In no case shall a contract be suspended because of corrections made

in the figures for base acreage, unless they exceed one acre.

C. Upward Revisions. If the County Committee has entered figures either for individual years, or averages in columns "F" and "G" and these figures or averages are greater than the figures for corresponding individual years, or averages in columns "C" or "D", the contract shall be suspended.

D. (1) Corrections (cuts) by County Committee. If the County Committee determines that any of the producer's figures, as entered in columns "A" to "E", inclusive, are incorrect, the corrected figures together with the figures for each year of the base period, as entered in columns "C", "D" and "E" which did not need correction, may have been entered by the County Committee in columns "F", "G" and "H".

(2) If all the details for the years in the base period are entered in columns "F", "G", and "H":

(a) Verify the totals of columns "F" and "G".

(b) Verify the averages of columns "F" and "G", by dividing the totals of columns "F" and "G", respectively, by the number of years in the base period, as shown in column "G".

(c) Verify the average entered in column "H", by dividing the total entered in column "F", by the total entered in column "G". If the average entered by the County Committee is incorrect, the corrected average should have been entered by the Contract Records Section.

(d) The averages of columns "F", "G" and "H" shall be considered final and must be expressed in whole numbers, except, where the base acreage is less than 5, it shall be expressed in tenths.

(3) If the County Committee has entered figures for corrected averages only in columns "F", "G" and "H", (i.e., where no details for

the years in the base period have been entered in columns "F", "G", and "H") verify the average entered in column "H", by dividing the average entered in column "F" by the average entered in column "G". If the average entered by the County Committee is incorrect, the corrected average should have been entered by the Contract Records Section. The averages of columns "F", "G", and "H" shall be considered final, and must be expressed in whole numbers, except where the base acreage is less than 5, it shall be expressed in tenths.

E. (1) ADJUSTMENTS. The County Committee may have made adjustments to the average production and/or average acreage entered in columns "F" or "G" either on all contracts, or on individual contracts, in Counties in which the total production and/or acreage of all producers exceeds the County Allotment figures.

(2) If the County Committee has made adjustments ordered by the State Board of Review, regardless of whether or not the County Committee has made cuts in the producer's figures on its own initiative, the adjusted average yield per acre, column "H", shall be derived by dividing the adjusted average production, column "F", by the adjusted average acreage, column "G". All adjusted averages must be expressed in whole numbers, except, where the base acreage is less than 5, it shall be expressed in tenths.

F. If the number of acres entered in the average line in column "G" has been decreased, and the average production, either, has not been changed or decreased proportionately, the yield per acre figure on the average line in column "H", necessarily will be increased. The above is also applicable when adjusted averages are involved.

G. The correction of arithmetical errors found in the producer's figures, in columns "C" and/or "D" and/or "F" and/or "G" shall be disregarded, that is, not carried through to the final average if their correc-

tion increases the producer's average by not more than 10 percent of the corresponding final average. If they do increase the producer's figures by more than ten percent, the contract must be suspended. However, if the corrected figure is lower than the final figure, the corrected figure shall be accepted.

SECTION VIII OF CONTRACT

37. Verify the entries which appear in Section VIII, page 4.

(a) All items except (b), (e) and (g) shall be expressed in whole numbers. If the fractions amount to one-half or less they shall be dropped, and if they amount to more than one-half, the whole number shall be increased by one, except:

(b) If item (b) is five acres or more it shall be expressed as a whole number. If item (b) is less than 5 acres it shall be expressed in acres and tenths of acres. Hundredths amounting to five or less shall be dropped, and hundredths amounting to more than five, shall be considered a tenth.

(c) Where item (b) is expressed in acres and tenths, item (g), likewise, shall be expressed in acres and tenths.

(d) Item (e) shall always be expressed in dollars and cents. Fractions of one-half a cent or less shall be dropped and fractions of more than one-half a cent shall be considered a whole cent.

(e) If a County Adjustment factor has been applied, the adjusted averages of columns "F", "G" and "H" of Table 2, should have been entered in items (a), (b) and (c) of Section VIII, respectively. Note that this transfer has been properly made.

(f) If a County Adjustment Factor has not been applied, the averages of columns "F", "G" and "H" of Table 2 should have been entered in

items (a), (b) and (c) of Section VIII, respectively.

(g) Item (d), rented acres, must be at least 2 acres, otherwise the contract cannot be accepted.

(h) Item (c) must be at least 75 pounds, otherwise the contract cannot be accepted.

(i) The number of acres which the producer offers to rent to the Secretary which must be at least 2 acres, should have been entered in paragraph 1 of Section I and must appear in item (d) of Section VIII. If these entries disagree, the producer shall be deemed to have offered, unless obviously incorrect, the number of acres entered in item (d) of Section VIII.

(j) The rented acres must be between 35% and 45% of the average base acreage. Verify this percentage by dividing the number of rented acres (item d) by the number of acres in the average base acreage (item b). This percentage figure should have been entered in item (d). If this figure is incorrect, the Contract Records Section should have entered the correct percentage figure to the nearest tenth in red pencil, just above the incorrect figure.

(k) If the final percentage based on the corrected figures is less than 35% or more than 45%, the contract must not be approved, except:

(1) That contracts covering farms having a base acreage in excess of 5 acres shall be approved for payment, if otherwise correct, in all instances where the application of the general rule for handling fractions causes the rented acres to become less than 35% or more than 45% of the base acreage.

(2) If the base acreage, item (b), Section VIII, is not more than 5 acres, then the rented acres, item (d), may be any whole number of acres not greater than the base acreage entered in item (b).

(3) If the percentage falls outside the range of 35-45%, and this is not due to (1) or (2), above, then the number of rented acres shall be increased to 35% or decreased to 45% of the base acreage where corrections or adjustments have been made by the County Committee, adjustments have been ordered by the State Board of Review, or corrections have been made for arithmetical errors or errors in method of computation. The number of rented acres, thus derived, shall be expressed in whole numbers (i.e., by raising or lowering fractions in accordance with the general rule for handling fractions).

(1) Verify the rental per acre, item (e) by multiplying the yield per acre (item c), by $3\frac{1}{2}$ cents. In no case shall the rental per acre be less than \$2.62 nor more than \$18.00.

(m) Multiply the rental per acre, item (e) by the number of rented acres item (d) to determine the total rental payment due. This product should have been entered by the Contract Records Section in red pencil to the left of the space provided for rented acres in item (d). Note that this product has been correctly entered.

(n) Determine the amount of the first rental payment due by dividing the total rental payment by 2. This product should have been entered by the Contract Records Section in red pencil on the line immediately beneath the sum for total payment. All fractions of a cent shall be dropped as they shall be included in the second payment.

(o) Whenever a managing share-tenant signs a Contract, the Contract Records Section should have entered, in red pencil, one-fourth of the total rental payment in the right-hand margin above the word "owner" in paragraph 12, and a like amount should have been entered above the words "producer who is a managing share-tenant" in the line immediately beneath.

All fractions of a cent should have been dropped in computing the first rental payment for the managing share-tenant and the owner or cash-tenant. Due to this method of dividing the first rental payment, the sum entered in item (e) of Section VIII oftentimes will be one cent greater than the sum entered in the certificate of the Administrative Officer. Likewise, it will be one cent greater than the sum total of the payments entered in Paragraph 12. Make certain that the sum total of the payments entered in Paragraph 12 are equal to the sum entered in the Certificate of the Administrative Officer.

(p) A contract must not be approved if the printed division of rental payments of 50% each has been changed to some other percentage.

(q) If the managing share-tenant designates the owner of the farm as a payee for his share, then the owner of the farm shall receive entire first rental payment.

(r) In all other cases, the sum for first payment should have been entered by the Contract Records Section, in green or purple ink, in paragraph 13 in the right margin opposite the name of the individual who is to receive it, whether he is a producer or payee.

(s) Verify the number of pounds in the farm allotment item (f) of Section VIII, by multiplying item (a), by 40%.

(t) Verify the number of acres which may be planted to cotton in 1934, item (g), by subtracting item (d), from item (b).

TABLE I OF CONTRACT

38. (A) The total acres of all land in the farm in 1932, or the total acres of all land in the farm in 1933, as entered in item 2, of Table 1 must be within 10%, or 10 acres of the farm acreage entered on line 3 of Page 1.

(B) The acreage planted to cotton entered in column D, of Table 2, must not be greater than the number of acres planted to cotton for the respective year(s) in item 4 of Table 1.

(C) The acreage planted to cotton as entered in column D of Table 2 must not be greater than the total acreage in the farm as entered on line 3 of Page 1.

39. A. APPROVED CONTRACTS. After a case has been audited, but prior to approval, the audit clerk must see that the Certificate of the Administrative Officer has been signed and dated, and that the sum of money approved for first payment has been entered. This sum of money should be identical with that entered in red pencil, in item (c) of Section VIII, except as stated in Section 37 (c).

B. The audit clerk shall write, in ink, the Audit Section Schedule Number on each contract, in the margin at the bottom of page 4, immediately beneath the Certificate of the Comptroller.

40. A. (1) Approvals for Payment (Limitations). Approval of first rental payments shall be subject to the following limitations:

First rental payments -

\$ 2.62 to \$250 shall be approved by audit clerk.

\$ 251.00 to \$500 shall be approved by Supervisor.

\$ 501.00 to \$1000 shall be approved by Assistant Auditor.

\$1001.00 or more shall be approved by Jr. Adm. Officer.

All contracts involving a first rental payment of more than \$5000 shall be directed to the attention of the Auditor.

B. (1) If the contract is correct and the first rental payment is \$250 or less, the audit clerk must enter the rental payment, the date of approval, and his signature in the Certificate of the Comptroller, on page

4 of the contract.

(2) If the contract is correct, and the first rental payment is \$250, or more, the audit clerk shall place his initials to the right of the figures "1934" in the Certificate of the Comptroller.

(3) If the contract is correct, and the first rental payment is between \$251 and \$500, the supervisor shall sign his name in approval in the Certificate of the Comptroller.

(4) If the contract is correct, and the first rental payment is between \$501 and \$1000, the supervisor shall place his initials immediately to the right of those of the audit clerk, and the Assistant Auditor shall sign his name, in approval.

(5) If the contract is correct, and the first rental payment is more than \$1000, the Assistant Auditor shall place his initials immediately to the right of those of the supervisor and the audit clerk and the Junior Administrative Officer shall sign his name, in approval.

41. (a) CORRECTION OF ERRORS ON CONTRACTS AND MACHINE FORMS

If, during the audit of a contract, error(s) in computation or in the name(s) of the producer(s) etc., is (are) discovered by the audit clerk, he shall prepare Form C-62 - Correction Record Form, and indicate thereon all items to be corrected. This form shall be signed and dated by the audit clerk. The audit of the contract must be completed so that all errors may be corrected at one time. Form C-62 shall be inserted in the contract folder and the contracts to be corrected shall be segregated from those which have been audited and approved, and those which have been suspended for other reasons.

(b) The audit clerk shall not make any entry in the Certificate of the Comptroller on contracts which require correction.

(c) The audit clerk, after completing the audit of the block of contracts, shall submit the contracts which are to be corrected, and the suspended contracts to the Assistant Auditor. The contracts which have been audited and approved shall be transmitted to the audit clerks designated to check Forms C-Cotton-3 and CR-Cotton-3.

(d) The Assistant Auditor shall review the items to be corrected as indicated on Form C-62 to determine whether or not the corrections are necessary. If the necessity of correcting a contract is in doubt, the Assistant Auditor shall refer such contract to the Junior Administrative Officer.

(e) The contracts should have been segregated into the three following groups:

1. Audited and Approved Contracts
2. Suspended Contracts
3. Contracts requiring Correction

(f) The audited and approved contracts shall be compared with Form C-Cotton-3, entitled "Initial Payments Approved", to determine whether or not the correct data has been entered on this form. The data contained on Form C-Cotton-3 is arranged in the following order:

- (1) State
- (2) County
- (3) Serial Number
- (4) Name of Producer or Payee
- (5) Tenure Code Symbol
- (6) Amount First Rental Payment

(g) The audited and approved contracts shall also be compared with Form CR-Cotton-3 entitled "Schedule of Contracts Approved", to determine whether or not the correct data has been entered on this form. The data contained on Form CR-Cotton-3 is arranged in the following order:

- (1) State
- (2) County
- (3) Serial Number
- (4) Name of Producer
- (5) Base Code Symbol
- (6) Percent Parity
- (7) Base Acres
- (8) Adjusted Average Yield
- (9) Rented Acres
- (10) Rental Per Acre
- (11) Total Rental
- (12) Farm Allotment
- (13) 1934 Acres Permitted

(h) If any figure or letter on Forms C-Cotton-3 or CR-Cotton-3 is incorrect, the audit clerk shall separate the contracts listed incorrectly on these forms from the audited and approved contracts because Forms C-Cotton-3 and CR-Cotton-3 must be accompanied by the contracts involving such corrections when these forms are transmitted to the Machine Tabulating Unit of the Contract Records Section.

(i) In no case shall an audit clerk change computations or names of parties shown on contract, as made by the Contract Records Section. Furthermore, no change, in ink, shall be made on Forms C-Cotton-3 and CR-Cotton-3 until after the duly authorized representative of the Contract Records Section shall have corrected the entry in question. However, the audit clerk may note, in pencil, the item(s) to be corrected on Forms C-Cotton-3 and CR-Cotton-3. The suspended cases shall be handled in accordance with Section 42 of this procedure.

(j) A black pencil horizontal check mark (-) shall be placed in the left margin of Forms C-Cotton-3 and CR-Cotton-3 to indicate that all items on that line have been checked.

(k) The audit clerk shall transmit the Forms C-Cotton-3 and CR-Cotton-3 to be corrected and the contracts listed incorrectly on Forms C-Cotton-3 and CR-Cotton-3, to the Assistant Auditor.

(1) The Assistant Auditor shall prepare in quadruplicate Form C-2 "Schedule of Suspended Contracts" listing thereon contracts suspended from the block. All copies of Forms C-Cotton-3 and CR-Cotton-3, together with the contracts involving corrections and three copies of Form C-2 shall be taken by the contact man to the Machine Tabulating Unit of Contract Records Section. The remaining copy of Form C-2 shall be retained in the Audit Section and attached to the block of suspended cases. These forms and contracts shall be accompanied by transmittal sheets, Form 61-Correction Transmittal Form, in triplicate. The transmittal sheets shall indicate the contracts which require correction and those which are incorrectly listed on Form C-Cotton-3 and CR-Cotton-3. The original transmittal sheet shall be signed, in receipt, by an authorized person of the Contract Records Section and returned to the Assistant Auditor. The duplicate copy of the transmittal sheet may be retained by Contract Records Section. The triplicate copy shall remain with the block of cases. A person designated by the Machine Tabulating Unit shall sign all copies of Form C-2 indicating that the Machine Cards for suspended cases have been withdrawn and placed in the Suspended Card File.

(m) The Contract Records Section Review Clerk(s) assigned to the Machine Tabulating Unit, shall correct all contracts and affix his full name and the date on which the correction was made on Form C-62. This form shall then be replaced in the contract folder.

(n) If any figure or letter on Form C-Cotton-3 or CR-Cotton-3 is incorrect, a clerk of the Contract Records Section will draw a line, in red ink, through the incorrect item and will insert, in red ink, the corrected item near the incorrect item wherever space is available. The Contract Records clerk shall then affix his signature to the left of the State Code

Number of the case in which a correction has been made, being careful not to sign beyond perforation mark. It is imperative that every correction be made as indicated above on all copies of both the Form C-Cotton-3 and also the Form CR-Cotton-3.

(o) The Machine Tabulating Unit shall prepare corrected Notices of Acceptance wherever necessary, void the incorrect copy of such Acceptance, and insert both the corrected and voided copies in the contract folder.

(p) If the Contract Records Section believes that a correction should not be made, the contact man shall return all such contracts and/or Forms C-Cotton-3 and CR-Cotton-3 to the Assistant Auditor. The Assistant Auditor shall transmit the contracts in question to the Junior Administrative Officer, who shall obtain the decision of the Cotton Commodity Section or the Legal Advisory Committee.

(q) After corrections have been made on the contracts and Forms C-Cotton-3 and CR-Cotton-3, the contracts, forms, and the original and duplicate copies of Form C-2 shall be returned to the contact man of the Rental-Benefit Audit Section. The Contract Records Section may retain the fourth copy of Form C-2. The contact man shall sign the duplicate copy of the transmittal sheet on file in the Contract Records Section, in receipt.

(r) The contact man shall return the contracts, forms C-Cotton-3 and CR-Cotton-3 and the two copies of Form C-2 to the Assistant Auditor. The Assistant Auditor shall insert the date of return on the original copy of the transmittal form.

(s) The Assistant Auditor shall then give the corrected contracts; the suspended contracts with three copies of Form C-2 attached, and the Forms C-Cotton-3 and CR-Cotton-3 to the audit clerks designated to check

forms C-Cotton-3 and CR-Cotton-3.

(t) These audit clerks shall audit the contracts which have been corrected to make certain that all changes have been made correctly both on the contracts and the Notices of Acceptance.

(u) The corrected contracts and the contracts listed incorrectly on the Forms C-Cotton-3 and CR-Cotton-3, shall be checked to these forms to ascertain if all changes have been made correctly.

(v) The suspended cases shall then be deleted from Forms C-Cotton-3 and CR-Cotton-3 in the manner set forth in Section 42 of this procedure.

(w) The audit clerk shall verify the footings of the totals of Forms C-Cotton-3 and CR-Cotton-3, and must affix his signature on these forms in the lower right hand corner. If an adding machine has been used to verify these footings, the tape should be attached to the file copy of said forms.

(x) The audited and approved contracts shall then be assembled by serial numbers in the order listed on Forms C-Cotton-3 and CR-Cotton-3.

(y) The audit clerk shall transmit Forms C-Cotton-3 and CR-Cotton-3 to the Assistant Auditor.

(z) The Assistant Auditor shall enter the total amount approved for payment in the space provided for Comptroller's entry on all copies of Form C-Cotton-3 on the "Total" line, and on all copies of Form CR-Cotton-3 on the "First Payment" line. The journal entry shall be disregarded. He shall then place his name and the date in the lower right hand corner of all copies of these forms.

(aa) Transmittal sheets, in triplicate, shall be prepared by the Assistant Auditor, and the forms C-Cotton-3 and CR-Cotton-3 together with the transmittal sheets, in triplicate, shall be transmitted to the Junior

Administrative Officer, in charge, for signature.

(bb) The Assistant Auditor shall forward the cases which have been approved for payment, and the cases suspended from payment, to the Receiving Unit.

(cc) The Junior Administrative Officer shall affix his initials in the space provided for the Comptroller's entry on all copies of Form C-Cotton-3, CR-Cotton-3, and on the transmittal sheets. The original and triplicate copies of Form C-Cotton-3, and the duplicate and triplicate copies of Form CR-Cotton-3, approved for payment, accompanied by transmittal sheets, in triplicate, shall be returned to the Receiving Room. The duplicate copy of Form C-Cotton-3 and the original copy of Form CR-Cotton-3 shall be retained in the office of the Junior Administrative Officer and subsequently filed in the Receiving Room.

(dd) The Receiving Clerk shall sign a receipt, in the Assistant Auditor's record book, for the block of cases returned.

(ee) The Receiving Unit shall transmit the original and triplicate copies of Form C-Cotton-3, the duplicate and triplicate copies of Form CR-Cotton-3, together with transmittal sheets, in triplicate, to the Machine Tabulating Unit of the Contract Records Section.

(ff) The original and triplicate copies of the transmittal sheets must be signed by the person in the Machine Tabulating Unit to whom Forms C-Cotton-3 and CR-Cotton-3 have been delivered, and must be returned to the Audit Section Receiving Clerk. The duplicate copy of the transmittal sheet shall be retained by the Machine Tabulating Unit.

(gg) The original copy of the transmittal sheet shall be transmitted by the Receiving Unit to the Junior Administrative Officer, and the triplicate copy shall be retained and filed in the Receiving Unit.

(hh) The cases, which have been audited and approved for payment, shall be delivered by the Receiving Unit to the Files Section of the Office of the Comptroller.

(ii) Forms C-2A, entitled "Suspension Sheet", which are attached to the folders of the suspended cases shall be detached from each folder and placed in a special file in the Receiving Unit.

(jj) The cases, which have been suspended accompanied by Form C-2, entitled "Schedule of Suspended Contracts", in triplicate, shall be transmitted through the Receiving Unit, to the Audit Section Correspondence Unit.

42. SUSPENDED CASES.

(a) The audit clerk, in the audit of a previously suspended contract, must not again suspend such contract until after the contract has been brought to the attention of the Junior Administrative Officer.

(b) In the event that a case must be suspended, the procedure shall be as follows:

(c) If a reason for a suspension is found, the audit of the case must be completed and all questions relating to suspension shall be referred to the Assistant Auditor. The audit clerk must not make any entry in the Certificate of the Comptroller on suspended contracts. All reasons for suspending a contract shall then be listed on Form C-2A, in triplicate. The audit section Schedule Number, the date of suspension, and the signature of the audit clerk must be affixed to all copies of Form C-2A.

(d) The original and triplicate copies of Form C-2A shall be inserted in the folder, and the duplicate copy shall be fastened to the front of the folder.

(e) The audit clerk checking Forms C-Cotton-3 and CR-Cotton-3 shall delete the suspended case(s) from all copies by drawing a line, in

ink, through the line or lines listing the case(s) on these forms. He shall place his name directly to the left of the State Code number of the case(s) on all copies of Forms C-Cotton-3 and CR-Cotton-3. Lastly, the audit clerk shall list the serial numbers of all cases suspended from the block and shall deduct the total amount suspended from the grand totals on all copies of said Forms.

(f) After the audit clerk has completed the audit of Form C-Cotton-3 and Form CR-Cotton-3 he shall check the total amount of the suspended cases as shown on Form C-2 previously prepared by the Assistant Auditor, with the amount deducted from the total shown on Form C-Cotton-3. These amounts must be in agreement.

(g) The audit clerk shall examine the Certificate of the Comptroller. All entries made therein must be stricken.

(h) The audit clerk, then, shall deliver Form C-2 to the Assistant Auditor who will sign all copies.

(i) The Assistant Auditor shall transmit the suspended cases, together with all copies of Form C-2, through the Receiving Unit, to the Audit Section Correspondence Unit.

(j) The original and duplicate copies of Form C-2, shall be signed, in receipt by the Correspondence Unit.

(k) The original copy of Form C-2 shall be forwarded to the office of the Junior Administrative Officer, the duplicate copy shall be filed in the Receiving Unit, and the triplicate copy shall be retained by the Correspondence Unit.

(l) The Correspondence Unit shall obtain all the information necessary for the proper audit of the suspended case by writing to the Field for the required information.

May 10, 1934

(m) Upon receipt of the required information the Correspondence Unit shall list, by State, County and Serial Numbers, the contracts on transmittal sheets, Form C-63, and forward them through the Receiving Unit, to the Contract Records Section.

* * * * *

APPROVED:

John B. Payne

May 10, 1934.

(u) Upon receipt of the required information the Government
will state that, by order, [Illegible] and [Illegible] [Illegible]
[Illegible] [Illegible] [Illegible] [Illegible] [Illegible] [Illegible]
[Illegible] [Illegible] [Illegible] [Illegible] [Illegible] [Illegible]
[Illegible] [Illegible] [Illegible] [Illegible] [Illegible] [Illegible]

APPROVED:

[Illegible]

[Illegible]